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# EXEMPT ORGANIZATIONS WORKSHOP



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# Workshop Topics

(first hour)

- ▣ Annual Filing Requirements
- ▣ Automatic Revocation of Tax Exemption
- ▣ Common Form 990 Errors
- ▣ Selected Form 990 Schedules – Tips
- ▣ Form 990/990-EZ – Recent Changes



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# Workshop Topics

(second hour)

- ▣ Exempt Organizations and Volunteers
- ▣ IRS Resources for EO Issues



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# Automatic Revocation

- ▣ What is it?
- ▣ Why is it happening?
- ▣ What practitioners need to know
- ▣ How to help organizations *avoid* it



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# Automatic Revocation

2006 and earlier – small organizations did not have annual filing requirement

Larger organizations incurred only financial penalties for non-filing

Congress changed this with Pension Protection Act of 2006



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# Pension Protection Act of 2006

- ▣ Required filing by small exempt organizations – most must now file Form 990-N
- ▣ Automatic revocation of exemption after three consecutive years of not filing a required annual return or notice





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# Form 990-N

- ❑ Electronic only – no paper version
- ❑ Due on 15<sup>th</sup> day of 5<sup>th</sup> month after fiscal year end
- ❑ Most organizations with annual gross receipts  $\leq$  \$50,000 can file
- ❑ Not private foundations or most 509(a)(3) supporting organizations



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# Automatic Revocation

- ❑ Occurs by “operation of law”
- ❑ Automatic Revocation of Exemption List posted on IRS.gov website
- ❑ IRS sends letter to last known address of automatically-revoked organizations





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# Automatic Revocation

- ▣ Starts for tax years beginning after December 31, 2006
- ▣ First Auto-revoked List in June 2011 contained 275,000 organizations
- ▣ Auto-revoked List contains about 550,000 organizations as of May 2014



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# Automatic Revocation

- Organizations receive letter and/or appear on Auto-revoked List
- Revocation effective date – due date of third non-filed return
- Revoked organizations likely must file tax return– Form 1120 or 1041 for most



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# Automatic Revocation

- ❑ Auto-revoked charities removed from list of organizations eligible to receive deductible contributions (see EO Select Check on [IRS.gov](https://www.irs.gov))
- ❑ Auto-revocation may have state/local tax consequences



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# Reinstatement after Revocation

- ❑ Organization must RE-APPLY for reinstatement
- ❑ If approved, effective on application's postmark date
- ❑ May request retroactive reinstatement



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# Rev. Proc 2014-11

- ❑ Explains four ways to apply for reinstatement
- ❑ Public charities use Form 1023
- ❑ Other organizations use Form 1024
- ❑ Pay appropriate user fee



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# Rev. Proc. 2014-11

## Streamlined Retroactive Reinstatement

- ▣ Eligible to file 990-N or 990-EZ for the 3 years that caused revocation
- ▣ No previous automatic revocation
- ▣ Reapply w/i 15 months of revocation letter or listing on auto-revocation list





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# Rev. Proc. 2014-11

## Retroactive Reinstatement w/i 15 months

- ▣ Couldn't file Form 990-N or 990-EZ, or
- ▣ Previously automatically revoked
- ▣ Reapply w/i 15 months of revocation letter or listing on auto-revocation list



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# Rev. Proc. 2014-11

## Retroactive Reinstatement w/i 15 months

- ▣ State reasonable cause for at least 1 of the 3 years
- ▣ Statement confirming required returns filed for the 3 years and other years before postmark date of application



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# Rev. Proc. 2014-11

## Retroactive Reinstatement after 15 months

- ❑ Meet the requirements for Retroactive Reinstatement before 15 months, and
- ❑ Reasonable cause for ALL 3 years of failure to file



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# Rev. Proc. 2014-11

## Postmark Date Reinstatement

- ❑ Status Automatically revoked, and
- ❑ Can't use the retroactive reinstatement methods described



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# Reasonable Cause

Exercise ordinary business care and  
prudence in determining and complying  
with reporting requirements



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# Reasonable Cause

- ▣ Events beyond control
- ▣ Relied on advice from tax advisor
- ▣ Steps to prevent future failure to file

Non-exclusive List in Rev. Proc. 2014-11  
Sec. 8.05





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# Reinstated Organizations

- ▣ Receive new determination letter
- ▣ Will appear on EO Business Master File extract
- ▣ 501(c)(3)s listed in EO Select Check eligible to receive charitable tax-deductible contributions list



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# Reinstated Organizations

- ❑ Remain on the Automatic Revocation List
- ❑ Check the “Exemption Reinstatement Date column
- ❑ Ask for copy of determination letter
- ❑ Or call 877-829-5500 for current status



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# Determination Letter

## Internal Revenue Service

P.O. Box 2508  
Cincinnati OH 45202

Date:

Name of Organization  
Address

## Department of the Treasury

Employer Identification Number:  
00-0000000  
Person to Contact and ID Number  
Jane Doe  
Toll Free Contact Number:  
(877) 829-5500  
Accounting Period Ending:  
December 31  
Public Charity Status:  
509(a)(2)  
Form 990 Required:  
Yes  
Effective Date of Exemption:  
May 15, 2010  
Contribution Deductibility:  
Yes  
Addendum:  
Yes



Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the



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# Quiz Time

Can IRS administratively reverse or remove  
Automatic Revocation?



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# Quiz Time

Which IRS revenue procedure explains how to re-apply for tax-exempt status after Automatic Revocation?



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[Government Entities](#)

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[Retirement Plans Community](#)

[Tax Exempt Bond Com](#)

## Exempt Organizations Select Check

[Exempt Organizations Select Check](#)

Click on one of the buttons below to search for:

1. Organizations eligible to receive tax-deductible contributions (Pub. 78 data),
2. Organizations whose federal tax exemption was automatically revoked for not filing a Form 990-series return or notice for three consecutive years, or
3. Form 990-N (e-Postcard) filers and filings.

Limit search to organizations that (select only one):

☒ Are eligible to receive tax-deductible contributions

☐ Were automatically revoked

☐ Have filed Form 990-N (e-Postcard)

**Note:** To search for other information on the IRS website, please use the site search located on the top right of your screen.





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# EO Business Master File

ns Business Maste...

## Exempt Organizations Master Listing

[The Instruction Booklet: Record Layout, Descriptions, and All Codes for the Exempt Organization Master Listing in MicroSoft® Word](#). November 2012.

[The Instruction Booklet: Record Layout, Descriptions, and All Codes for the Exempt Organization Master Listing in Plain ASCII Text](#). November 2012.

Each of the following files contains separate information for exempt organizations. See The Instruction Booklet above for a complete description of the files.

**NOTE: A minor change has been made to the instruction booklets and data files; a single 3 character field (Filing Requirement Code) has been divided into a 2 character field and a 1 character field. 04/09/2012**

**Disclaimer of Endorsement:** Reference above or below to any specific commercial products, process, or service by trade name, or otherwise, does not constitute or imply its endorsement, recommendation, or favoring by the Internal Revenue Service.

Updated data posting date: 04/08/2013

Total number of records 1,540,043

**States: Select from the list below.**

<b>Alabama</b> <a href="#">ASCII Text File (Zip)</a> <a href="#">Excel File A-Z</a>	<b>Louisiana</b> <a href="#">ASCII Text File (Zip)</a> <a href="#">Excel File A-Z</a>	<b>Oklahoma</b> <a href="#">ASCII Text File (Zip)</a> <a href="#">Excel File A-Z</a>
<b>Alaska</b> <a href="#">ASCII Text File (Zip)</a> <a href="#">Excel File A-Z</a>	<b>Maine</b> <a href="#">ASCII Text File (Zip)</a> <a href="#">Excel File A-Z</a>	<b>Oregon</b> <a href="#">ASCII Text File (Zip)</a> <a href="#">Excel File A-Z</a>
<b>Arizona</b> <a href="#">ASCII Text File (Zip)</a> <a href="#">Excel File A-Z</a>	<b>Maryland</b> <a href="#">ASCII Text File (Zip)</a> <a href="#">Excel Files A-L, M-Z</a>	<b>Pennsylvania</b> <a href="#">ASCII Text File (Zip)</a> <a href="#">Excel Files A-E, F-N, O-Z</a>



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# Form 990

- ▣ Pre-filing mismatch errors
  - Name
  - Tax Period
  - Employer Identification Number (EIN)



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# EO Business Master File

	A	B	V	W
1	EIN	NAME	PF_FILING	ACCT_PD
2	2001555	MYRTICE OAKES TR UW NECT	0	4
3	10002847	HULLS COVE NEIGHBORHOOD ASSOCIATION	0	12
4	10017496	AGAMENTICUS YACHT CLUB OF YORK	0	12
5	10018555	ALPHA TAU OMEGA FRATERNITY	0	12
6	10018605	AMALGAMATED TRANSIT UNION	0	12
7	10018922	AMERICAN LEGION AUXILIARY	0	5
44	10063430	BENEVOLENT & PROTECTIVE ORDER OF ELKS OF THE USA	0	3
45	10063783	INTERNATIONAL ASSOCIATION OF LIONS CLUBS	0	6



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# Employer Identification Number EINs

- ▣ Organization typically needs only one
- ▣ Verify an organization's EIN
  - ▣ Use Business Master File data
  - ▣ Call Customer Account Services  
877-829-5500



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# *E-Filing Form 990*

Required for

- ▣ Form 990 filers with assets of  $\geq$  \$10 million and at least 250 returns
- ▣ Form 990-PF filers of any asset size and at least 250 returns during the tax year



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# *E-Filing Form 990 Benefits*

- ▣ Deletes and corrects common math errors
- ▣ Prevents transcription errors
  - Data goes directly into our system



# Form 990 – Missing Schedules

## Schedule O

- ▣ All Form 990 filers must complete at minimum
  - Narrative for Part VI, Line 11b
  - Narrative for Part VI, Line 19
- ▣ For supplemental narrative responses as needed



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# Form 990 – Missing Schedules

## Schedule A

- ❑ Required for all 501(c)(3) Form 990 and 990-EZ filers
- ❑ Shows type of organization and/or amount of public support
- ❑ Part II Sections A&B–
- ❑ DO NOT complete Section C until sixth tax year



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# Form 990, Schedule B Focus

- ▣ Required for all Form 990 or 990-EZ filers receiving contributions above certain thresholds during the tax year
- ▣ Report contributors' names, addresses & amount and type of contributions
- ▣ Contributors' names & addresses not open to public inspection



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# Form 990, Schedule B Focus

“Contributor” – individuals, fiduciaries, partnerships, corporations, associations, trusts, other exempt organizations, sometimes governmental units



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# Form 990 – Schedule B Focus

“Contribution” – grant, bequest, devise, gift of money or property for any purpose – does not include fees for services



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# To “B” or Not to “B”

501(c)(3) organization meets 33.33% public support test, reports \$700,000 in total contributions. Top donor gave total of \$11,000 for the tax year. File Schedule B?



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# To “B” or Not to “B”

No – Threshold for this type of organization is  $>$  of \$5,000 or 2% of total contributions. Schedule B not required for contributions under \$14,000





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# To “B” or Not to “B”

501(c)(4) organization, reports \$700,000 in total contributions. Top donor gave total of \$5,000 for the tax year. File Schedule B?



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# To “B” or Not to “B”

Yes – This type of organization reports all contributions of \$5,000 or greater. Check “General Rule” on first page Schedule B



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# To “B” or Not to “B”

501(c)(7) organization receives \$1,500 bequest to be used for charitable cause. File Schedule B?



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# To “B” or Not to “B”

Yes – Exclusively charitable contributions > \$1,000 to this type of organization reportable on Schedule B. Check middle box under “Special Rules,” page 1, Schedule B



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# Form 990/990-EZ Common Errors

- ▣ Report revenue and expense at gross, unless instructed to report at net.
- ▣ Don't report donations of services & use of facilities/equipment as revenue (report in Part III – Program Services)
- ▣ Don't misuse “miscellaneous”

# Form 990/990-EZ Common Errors

Take full advantage of Part III,  
Program Service Accomplishments!

Form 990 (2013) Page **2**

---

**Part III** **Statement of Program Service Accomplishments**

Check if Schedule O contains a response or note to any line in this Part III ☐

---

**1** Briefly describe the organization's mission:

"The mission is to bring compassion to health care and to be good help to those in need, especially those who are poor and dying. As a system of caregivers, we commit ourselves to help bring people and communities to health and wholeness"





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# Form 990 Changes TY2013

- ❑ Do not include Social Security Numbers in return information
- ❑ Accounting periods -Clarified that short period return can't be filed electronically unless it is an initial return





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# Form 990 Changes TY2013

- ▣ Clarified documentation attached to Form 990 for terminated, dissolved merged or revoked organizations
- ▣ Part IV-Checklist of required Schedules-  
Line 2 clarify when organizations can exclude contributors from Schedule B



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# Form 990 Changes TY2013

- ▣ Part VI-clarify what compensation from a management company to disinterested period to report on Schedule O
- ▣ Part VII- clarify reporting directors compensation for non-director independent contractor services



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# Form 990 Changes TY2013

- ▣ Part VII clarifies compensation from a management company to an organization's officers, directors, trustees, key employees or highest compensated employees



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# Form 990 Changes TY2013

- ▣ Part VII- Instructions on reporting discounts on services and the cost of donated goods
- ▣ Part IX- clarifies how to report expense payments and reimbursements to contractors



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# Form 990 Changes TY2013

To see a summary of all changes

- ▣ Go to [www.irs.gov](http://www.irs.gov)
- ▣ “2013 Form 990 changes” in Search Bar



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# Exempt Organizations Workshops

*Break*



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# Exempt Organizations and their Volunteers

- ❑ When volunteers' out-of-pocket expenses are deductible (or not)
- ❑ Recordkeeping for the volunteer
- ❑ Recordkeeping for the organization
- ❑ Reimbursing volunteers' expenses
- ❑ Thanking your volunteers (the right way)





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# What is Deductible?

Certain out-of-pocket expenses IF:

- the volunteer itemizes
- Incurred for volunteer services for a qualified charity
- Unreimbursed
- Not for volunteer's personal, living or family use



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# Nondeductible Personal Expenses

- ❑ Babysitting
- ❑ Trip where volunteers perform limited work for charity-vacation aspect
- ❑ Clothing suitable for non-volunteer use
- ❑ Cost of meals if volunteer doesn't need to stay overnight



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# What's Deductible?

- ❑ Out-of-pocket expenses incurred ONLY because of volunteer services
- ❑ “...no significant element of personal pleasure, recreation or vacation...”
- ❑ Trip is primarily to provide services to charity



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# What's Not Deductible?

- ▣ Services rendered by the volunteer
- ▣ Use of the volunteer's property
- ▣ Volunteer expenses incurred directly on behalf of an individual
  - Deductible only when recipient selected by a charity



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# Vehicles - Deductible Expenses

- ▣ Actual gas costs OR
- ▣ 14 cents a mile
- ▣ Parking fees and tolls
- ▣ No deduction for
  - General repair/maintenance
  - Depreciation
  - Registration fees, insurance



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# Recordkeeping by Volunteer

- ❑ Reliable, written record of out-of-pocket expenses
- ❑ For any expense  $\geq$  \$250
  - Statement from charity describing volunteer services
  - Statement from charity describing whether it provided goods or services to volunteer



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# Reimbursing the Volunteer

- ❑ Volunteer – Maintain accurate, contemporaneous written records of expenses reimbursed
- ❑ Charity – Not responsible for issuing Forms 1099 for reimbursed expenses





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# Thank Your Volunteers -- Carefully

- ❑ Recognizing with cash or “near cash” may have unintended consequences
- ❑ Free food and drink at a gala “Thank-you” event is OK
- ❑ Plaques or similar memento honoring volunteer service is OK



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# Maintain Records on Your Volunteers

Required to report number of volunteers

- ▣ Form 990 Part I, line 6
- ▣ Full & part time
- ▣ Reasonable estimate acceptable
- ▣ Schedule O – may report how number is determined & services volunteers provide



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# Resources

# HELP!



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# Form 990 Instructions

- ▣ Sequencing list for completing Form 990
- ▣ Glossary of important terms
- ▣ Table guiding compensation reporting
- ▣ Appendices on specialized topics
  - Public disclosure
  - Excess benefit transaction



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The screenshot shows the IRS website's "Charities & Non-Profits" section. The top navigation bar includes links for Subscriptions, Language, and Information For. A search bar is also present. The main navigation menu lists various topics, with "Charities & Non-Profits" highlighted. The left sidebar contains a list of categories, with "Charities & Non-Profits Topics" selected. The main content area provides information on EO Current Topics & News, Annual Reporting & Filing, and How to Apply to Be Tax-Exempt. Two red arrows point from text boxes to specific links on the page.

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Businesses  
**Charities & Non-Profits**  
Government Entities  
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Retirement Plans  
Tax-Exempt Bonds

Charitable Organizations  
Churches & Religious Organizations  
Political Organizations  
Private Foundations  
Other Non-Profits  
Contributors

**Charities & Non-Profits Topics**

- A-Z Index
- Search for Charities
- Calendar of Events
- Charity and Nonprofit Audits
- Free e-Newsletter
- Online Training
- Life Cycle

**Tax Information for Charities & Other Non-Profits**

EO Current Topics & News  
Recent developments affecting tax-exempts

Annual Reporting & Filing  
990-series forms, requirements, and filing tips

How to Apply to Be Tax-Exempt  
What new organizations need to know

Revoked? Reinstated? Learn More  
Information about the automatic revocation process and how to be reinstated. NEW! Information for credit unions.

Education, Workshops and Seminars  
IRS programs and materials for non-profit organizations

EO Select Check  
Search for a tax-exempt's status

StayExempt.IRS.gov  
Tax basics for exempt organizations

How to Stay Exempt  
Resources for tax-exempt nonprofit organizations

About Us  
General information and how to contact us

Page Last Reviewed or Updated: 2012-08-01

Select "Information For..." from the drop down menu to Exempt Organizations home page.

Find the latest developments affecting EOs by selecting EO Current Topics & News.

Charitable Organizations

Churches & Religious  
Organizations

Political Organizations

Private Foundations

Other Non-Profits

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## Current Edition of Exempt Organizations Update



*EO Update* is a periodic newsletter with information for tax-exempt organizations and tax practitioners - attorneys, accountants, and others - who represent them, from Exempt Organizations (Tax-Exempt and Government Entities) at the IRS.

Issue	Highlights	Release Date
<a href="#">2014-9</a>	<ol style="list-style-type: none"> <li>1. Register for the IRC 501(c)(6) Organizations phone forum</li> <li>2. IRS to Exempt Organizations as Filing Deadline Nears: Remember to File and Don't Include SSNs on Form 990</li> <li>3. Treasury and the IRS invite public comment on recommendations for 2014-2015 Priority Guidance Plan</li> <li>4. EO Business Master File Web page link updated</li> <li>5. Disaster Relief Resources for Charities and Contributors</li> <li>6. Watch new small business health care tax credit YouTube video</li> </ol>	5/9/2014

Browse the newsletter [archive](#) or [subscribe](#) to future editions.

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## Charities & Non-Profits Topics

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- [Search for Charities](#)
- [Calendar of Events](#)
- [Charity and Nonprofit Audits](#)
- [Free e-Newsletter](#)
- [Online Training](#)
- [Life Cycle](#)

## Life Cycle of an Exempt Organization



Organizations that meet the requirements of Internal Revenue Code section 501(a) are exempt from federal income taxation. In addition, charitable contributions made to some section 501(a) organizations by individuals and corporations are deductible under Code section 170.

This website provides information about points of intersection between organizations and the IRS. The content includes explanatory information, and links to forms that an organization may need to file with the IRS. The materials cover five stages in an organization's life cycle:

1. **Starting Out:** Creating an organization under state law, acquiring an employer identification number, and identifying the appropriate federal tax classification.
2. **Applying for Exemption:** Acquiring, completing, and submitting application forms; how the IRS processes applications; and getting help from the IRS during the application process.
3. **Required Filings:** Annual exempt organization returns, unrelated business income tax filings, and other returns and reports that an organization may have to file.
4. **Ongoing Compliance:** How an organization can avoid jeopardizing its tax-exempt status, disclosure requirements, employment taxes, and other ongoing compliance issues.
5. **Significant Events:** Audits, private letter rulings, and termination procedures.

Life Cycle pages are available for the following types of organizations:

- [Charitable organizations](#) (Code section 501(c)(3))
  - [Public charities](#)
  - [Private foundations](#)
- [Social welfare organizations](#) (section 501(c)(4))





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## IRS Stay Exempt Tax Basics for Exempt Organizations

Home

Starting Out

Existing Organizations

In-depth Topics

Resource Library

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Accessibility OFF

### Welcome to Stay Exempt

an IRS site created especially  
for 501(c)(3) organizations

How to apply for  
tax-exempt status

Starting Out

Maintaining your  
tax-exempt status

Existing Organizations

Expand your exempt  
organization knowledge

In-depth Topics

#### News

##### Stay Exempt News

- We've updated two courses, [Applying for 501\(c\)\(3\) Status](#) and [Maintaining Tax-Exempt Status](#)
- The Interactive Form 1023 (application



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# For More Information

Web - [www.irs.gov/charities](http://www.irs.gov/charities)

Call - Customer Account Services  
877-829-5500

Write - Internal Revenue Service  
TE/GE Customer Account Services  
P.O. Box 2508 Cincinnati, OH 45201